



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MCFARLAND WATER & SEWER UTILITY

Principal Office: 5915 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DON PETERSON of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/2000
(Date)

ADMINISTRATOR-CLERK-TREASURER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MCFARLAND WATER & SEWER UTILITY**Utility Address:** 5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DON PETERSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**

5910 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3153**Fax Number:** (608) 838 - 3619**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS L DANCKER**Title:** UTILITY SUPERINTENDENT**Office Address:**

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3154**Fax Number:** (608) 838 - 3619**E-mail Address:**

Name of utility commission/committee: McFarland Public Utilities Committee

Names of members of utility commission/committee:

MICHAEL BRADBURN

TOM CARNEY

LARRY DOKKEN

MIKE HARRIED

GARY KARL

WILLIAM SCHRAGE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	633,023	579,172	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	322,791	279,414	2
Depreciation Expense (403)	93,217	85,726	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	110,164	105,715	5
Total Operating Expenses	526,172	470,855	
Net Operating Income	106,851	108,317	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	106,851	108,317	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,346	40,367	10
Miscellaneous Nonoperating Income (421)	93,710	99,890	11
Total Other Income	132,056	140,257	
Total Income	238,907	248,574	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	238,907	248,574	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	85,739	89,638	14
Amortization of Debt Discount and Expense (428)	5,854	6,572	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,971	3,462	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	94,564	99,672	
Net Income	144,343	148,902	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	613,783	464,881	20
Balance Transferred from Income (433)	144,343	148,902	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	758,126	613,783	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	38,346	5
Total (Acct. 419):	38,346	
Miscellaneous Nonoperating Income (421):		
SEWER UTILITY OPERATING INCOME	93,710	6
Total (Acct. 421):	93,710	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	633,023	0	0	0	633,023	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	633,023	0	0	0	633,023	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	132,077		132,077	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	69,859		69,859	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	201,936	0	201,936	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,807,516	5,285,751	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	902,279	854,524	2
Net Utility Plant	4,905,237	4,431,227	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,029,994	2,889,876	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	847,584	800,056	4
Net Nonutility Property	2,182,410	2,089,820	
Investment in Municipality (123)	0	0	5
Other Investments (124)	149,247	123,665	6
Special Funds (125)	457,536	387,721	7
Total Other Property and Investments	2,789,193	2,601,206	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	114,058	290,694	8
Temporary Cash Investments (132)	418,740	340,145	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	156,419	53,236	11
Other Accounts Receivable (143)	401	82,558	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	10,360	10,103	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	4,511	4,507	17
Total Current and Accrued Assets	704,489	781,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	50,889	56,743	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	44,185	12,689	20
Total Deferred Debits	95,074	69,432	
Total Assets and Other Debits	8,493,993	7,883,108	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	335,470	230,927	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	758,126	613,783	23
Total Proprietary Capital	1,093,596	844,710	
LONG-TERM DEBT			
Bonds (221)	1,625,000	1,705,000	24
Advances from Municipality (223)	63,631	74,763	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,688,631	1,779,763	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	86,417	85,505	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	95,193	91,304	31
Interest Accrued (237)	9,136	9,854	32
Other Current and Accrued Liabilities (238)	20,210	22,408	33
Total Current and Accrued Liabilities	210,956	209,071	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	75,672	19,715	35
Other Deferred Credits (253)	4,781	4,781	36
Total Deferred Credits	80,453	24,496	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	24,633	22,435	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	24,633	22,435	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,395,724	5,002,633	41
Total Liabilities and Other Credits	8,493,993	7,883,108	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,807,516	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,807,516	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	902,279	0	0	0	10
Total Accumulated Provision	902,279	0	0	0	
Net Utility Plant	4,905,237	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	854,524				854,524	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	93,217				93,217	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,160				5,160	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	173				173	10
Other credits (specify):						11
					0	12
Total credits	98,550	0	0	0	98,550	13
Debits during year						14
Book cost of plant retired	50,795				50,795	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	50,795	0	0	0	50,795	19
Balance End of Year	902,279	0	0	0	902,279	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,889,876	140,118		3,029,994	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,889,876	140,118	0	3,029,994	
Less accum. prov. depr. & amort. (122)	800,056	47,528		847,584	3
Net Nonutility Property	2,089,820	92,590	0	2,182,410	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,360	10,103	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,360	10,103	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Bonds	5,854	428	50,889	1
Total			50,889	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	230,927	1
Changes during year (explain):		
TIF DISTRICT ADDITIONS - FROM PRIOR YEARS	104,543	2
Balance end of year	335,470	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Joint Water & Sewer MRB's	12/01/1996	12/01/2013	4.95%	1,625,000	1
Total Bonds (Account 221):				1,625,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 State Trust Fund Loan	03/15/1994	03/15/2004	4.50%	63,631	1
Total for Account 223				63,631	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	91,304	1
Accruals:		
Charged water department expense	108,126	2
Charged electric department expense		3
Charged sewer department expense	2,038	4
Other (explain):		
NONE		5
Total Accruals and other credits	110,164	
Taxes paid during year:		
County, state and local taxes	96,962	6
Social Security taxes	8,563	7
PSC Remainder Assessment	750	8
Other (explain):		
NONE		9
Total payments and other debits	106,275	
Balance end of year	95,193	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Joint Mortgage Revenue Bonds	7,172	85,739	86,064	6,847	1
Subtotal	7,172	85,739	86,064	6,847	
Advances from Municipality (223)					
1994 State Trust Fund Loan	2,682	2,971	3,364	2,289	2
Subtotal	2,682	2,971	3,364	2,289	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	9,854	88,710	89,428	9,136	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,781,604	0	0	2,221,029	0	5,002,633	1
Add credits during year:							
For Services	28,980					28,980	2
For Mains	175,795			90,482		266,277	3
Other (specify):							
HYDRANTS	28,570					28,570	4
SPECIAL ASSESSMENTS	19,455			49,809		69,264	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,034,404	0	0	2,361,320	0	5,395,724	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	109,247	2
WATER TOWER RESERVE	40,000	3
Total (Acct. 124):	149,247	
Special Funds (125):		
IMPACT FEE FUND	75,672	4
BOND REDEMPTION ACCOUNT	21,747	5
CONSTRUCTION ACCOUNT	164,917	6
RESERVE ACCOUNT	169,000	7
REPLACEMENT ACCOUNT	26,200	8
Total (Acct. 125):	457,536	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	156,419	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	156,419	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
IMPACT FEES RECEIVABLE	401	16
Total (Acct. 143):	401	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY ENGINEERING- WATER TOWER	44,185	20
Total (Acct. 183):	44,185	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
WELL #2 REDEMPTION TRUST	4,781	22
Total (Acct. 253):	4,781	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,546,633	0	0	0	5,546,633	1
Materials and Supplies	10,231	0	0	0	10,231	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	878,401	0	0	0	878,401	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,908,004	0	0	0	2,908,004	6
Other (specify):					0	7
Average Net Rate Base	1,770,459	0	0	0	1,770,459	
Net Operating Income	106,851	0	0	0	106,851	8
Net Operating Income as a percent of						
Average Net Rate Base	6.04%	N/A	N/A	N/A	6.04%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	283,198	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	685,954	3
Other (Specify):		4
Total Average Proprietary Capital	969,152	
Net Income		
Net Income	144,343	5
Percent Return on Proprietary Capital	14.89%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Charges to account 183 are preliminary survey and engineering costs related to construction of a water tower which will begin in 2000. The charges will be capitalized when the project is complete.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 22, 2000

Mr. Don Peterson, Village Administrator
Mcfarland Water & Sewer Utility
5910 Milwaukee Street
P.O. Box 110
Mcfarland WI 53558-0110

1999 Analytical Review DWCCA-3490-PJL

Dear Mr. Peterson:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide a detailed explanation of the \$19,639 described as miscellaneous reported in Account 474, Other Water Revenues on page W-4.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation the change in Account 651, Maintenance of Mains when compared to 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\3490.doc

cc: Mr. Michael Bradburn

THE FOLLOWING RESPONSE WAS RECEIVED VIA E-MAIL ON 6/21/00.

I am writing in response to your May 22nd letter to the utility in regards to their 1999 annual report. The following are explanations in response to your inquiry:

1. Account 474 contains revenues from the following sources:

FINANCIAL SECTION FOOTNOTES

Rental of water tower space from cellular providers: \$17,435

McFarland Park sprinkling:

843

Miscellaneous hook-ups, hydrant usage, etc.	1,361
---------------------------------------------	-------

2. Account 651 - Maintenance of Mains was higher than 1998 because of additional main breaks and repairs. The bulk of the large invoices in the account are payments to contractors for repairs and repaving. There are also internal labor charges for time spent on repairs by the utility crew.

If you need any additional information related to the items in question, please feel free to e-mail me or call @ 240-2625. Please confirm receipt of this message for our records. Thank you!

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	604,311	1
Total Sales of Water	604,311	
Other Operating Revenues		
Forfeited Discounts (470)	2,976	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	25,736	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	28,712	
Total Operating Revenues	633,023	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	3,289	8
Pumping Expenses (620-625)	42,463	9
Water Treatment Expenses (630-635)	18,221	10
Transmission and Distribution Expenses (640-655)	108,177	11
Customer Accounts Expenses (901-904)	19,283	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	131,358	14
Total Operation and Maintenance Expenses	322,791	
Other Operating Expenses		
Depreciation Expense (403)	93,217	15
Amortization Expense (404-407)		16
Taxes (408)	110,164	17
Total Other Operating Expenses	203,381	
Total Operating Expenses	526,172	
NET OPERATING INCOME	106,851	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	3	12	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	3	12	
Metered Sales to General Customers (461)				
Residential	1,981	140,791	330,728	4
Commercial	191	38,074	67,370	5
Industrial				6
Total Metered Sales to General Customers (461)	2,172	178,865	398,098	
Private Fire Protection Service (462)	29		11,531	7
Public Fire Protection Service (463)	4		177,778	8
Other Sales to Public Authorities (464)	5	7,195	16,892	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,211	186,063	604,311	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	177,778	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	177,778	
Forfeited Discounts (470):		
Customer late payment charges	2,976	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,976	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,097	10
Other (specify):		
MISCELLANEOUS, SEE FOOTNOTES IN I.D. & OWNERSHIP	19,639	11
Total Other Water Revenues (474)	25,736	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	565	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,724	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	3,289	
PUMPING EXPENSES		
Operation Labor (620)	15,260	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,356	7
Operation Supplies and Expenses (623)	2,246	8
Maintenance of Pumping Plant (625)	3,601	9
Total Pumping Expenses	42,463	
WATER TREATMENT EXPENSES		
Operation Labor (630)	7,200	10
Chemicals (631)	6,385	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	4,636	13
Total Water Treatment Expenses	18,221	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,567	14
Operation Supplies and Expenses (641)	994	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	52,498	17
Maintenance of Services (652)	17,552	18
Maintenance of Meters (653)	11,310	19
Maintenance of Hydrants (654)	3,256	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	108,177	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,190	22
Accounting and Collecting Labor (902)	14,903	23
Supplies and Expenses (903)	2,190	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,283	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	28,191	27
Office Supplies and Expenses (921)	1,841	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	34,743	30
Property Insurance (924)	11,979	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	29,026	33
Regulatory Commission Expenses (928)	1,924	34
Miscellaneous General Expenses (930)	9,032	35
Transportation Expenses (933)	14,622	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	131,358	
Total Operation and Maintenance Expenses	322,791	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		102,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,038	2
Net property tax equivalent		100,851	
Social Security		8,563	3
PSC Remainder Assessment		750	4
Other (specify): NONE			5
Total tax expense		110,164	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215172				3
County tax rate	mills		3.641402				4
Local tax rate	mills		7.474640				5
School tax rate	mills		13.731619				6
Voc. school tax rate	mills		1.591507				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.654340				10
Less: state credit	mills		2.216525				11
Net tax rate	mills		24.437815				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.474640				14
Combined School Tax Rate	mills		15.323126				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.797766				17
Total Tax Rate	mills		26.654340				18
Ratio of Local and School Tax to Total	dec.		0.855312				19
Total tax net of state credit	mills		24.437815				20
Net Local and School Tax Rate	mills		20.901946				21
Utility Plant, Jan. 1	\$	5,285,751	5,285,751				22
Materials & Supplies	\$	10,103	10,103				23
Subtotal	\$	5,295,854	5,295,854				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,295,854	5,295,854				26
Assessment Ratio	dec.		0.929490				27
Assessed Value	\$	4,922,443	4,922,443				28
Net Local & School Rate	mills		20.901946				29
Tax Equiv. Computed for Current Year	\$	102,889	102,889				30
Tax Equivalent per 1994 PSC Report	\$	78,428					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	102,889					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,038		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	210,757		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	212,795	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	125,240		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	221,560		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,106		20
Total Pumping Plant	356,906	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,061		23
Total Water Treatment Plant	6,061	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,500	42,750	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,038	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			210,757	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	212,795	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			125,240	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			221,560	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,106	20
Total Pumping Plant	0	0	356,906	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,061	23
Total Water Treatment Plant	0	0	6,061	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			45,250	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	217,729		26
Transmission and Distribution Mains (343)	3,192,568	429,023	27
Fire Mains (344)	0		28
Services (345)	560,912	42,848	29
Meters (346)	209,792	15,422	30
Hydrants (348)	362,822	42,187	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,546,323	572,230	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	27,084		36
Transportation Equipment (392)	48,402		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,225	330	39
Laboratory Equipment (395)	1,578		40
Power Operated Equipment (396)	17,012		41
Communication Equipment (397)	37,404		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,961		44
Other Tangible Property (399)	0		45
Total General Plant	163,666	330	
Total utility plant in service directly assignable	5,285,751	572,560	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,285,751	572,560	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			217,729	26
Transmission and Distribution Mains (343)	44,425		3,577,166	27
Fire Mains (344)			0	28
Services (345)			603,760	29
Meters (346)	2,370		222,844	30
Hydrants (348)	4,000		401,009	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	50,795	0	5,067,758	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			27,084	36
Transportation Equipment (392)			48,402	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			20,555	39
Laboratory Equipment (395)			1,578	40
Power Operated Equipment (396)			17,012	41
Communication Equipment (397)			37,404	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			11,961	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	163,996	
Total utility plant in service directly assignable	50,795	0	5,807,516	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	50,795	0	5,807,516	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,853	17,853	1
February			14,694	14,694	2
March			16,328	16,328	3
April			15,262	15,262	4
May			17,472	17,472	5
June			19,479	19,479	6
July			20,961	20,961	7
August			19,163	19,163	8
September			19,563	19,563	9
October			16,074	16,074	10
November			15,517	15,517	11
December			17,698	17,698	12
Total for year	0	0	210,064	210,064	
Less: Measured or estimated water used in main flushing and water treatment during year				8,000	13
Less: Other utility use				10,000	14
Other utility use explanation:					15
Main breaks, fire department use, testing meters, watering and park usage.					
Water pumped into distribution system				192,064	16
Less: Water sold				186,063	17
Losses and unaccounted for				6,001	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,792	21
Date of maximum: 8/21/1999					22
Cause of maximum:					23
seasonal conditions					
Minimum gallons pumped by all methods in any one day during reporting year				343	24
Date of minimum: 12/10/1999					25
Total KWH used for pumping for the year				276,460	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
5412 LONG STREET	Well #1	554	10	576,000	Yes	1
5401 BREMER ROAD	Well #2	500	12	0	No	2
5001 NORTH AUTUMN	Well #3	700	18	1,440,000	Yes	3
5703 BIRD SONG COURT	Well #4	800	20	1,440,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	5412 LONG STREET	5401 BREMER ROAD	5001 N. AUTUMN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1971	1958	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	450	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC MOTORS	US ELECTRIC MOTOR	9
Year Installed	1971	1958	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	5703 BIRD SONG COURT			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSON			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22
Year Installed	1990			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1975		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	99		10
Total capacity in gallons	500,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.4000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	400	0	0	0	400	1
M	D	2.000	1,016	0	0	0	1,016	2
M	D	6.000	78,050	0	1,985	0	76,065	3
M	D	8.000	61,340	3,795	550	0	64,585	4
M	D	10.000	29,543	3,785	0	0	33,328	5
M	D	12.000	9,035	0	0	0	9,035	6
Total Within Municipality			179,384	7,580	2,535	0	184,429	
Total Utility			179,384	7,580	2,535	0	184,429	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,565	0	0	0	1,565		1
M	1.000	463	79	0	0	542		2
M	1.250	4	0	0	0	4		3
M	1.500	41	2	0	0	43		4
M	2.000	39	0	0	0	39		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	6	4	0	0	10		8
M	8.000	10	4	0	0	14		9
Total Utility		2,132	89	0	0	2,221	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,343	102	79	0	2,366	419	1
1.000	33	2	0	0	35	0	2
1.500	46	0	0	0	46	0	3
2.000	15	1	0	0	16	0	4
3.000	5	2	0	0	7	1	5
4.000	1	0	0	0	1	0	6
Total:	2,443	107	79	0	2,471	420	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,019	120	0	12	0	215	2,366	1
1.000	0	29	0	4	0	2	35	2
1.500	0	32	0	4	0	10	46	3
2.000	0	9	0	5	0	2	16	4
3.000	0	1	0	2	0	4	7	5
4.000	0	0	0	1	0	0	1	6
Total:	2,019	191	0	28	0	233	2,471	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	352	21	4	20	389	2
Total Fire Hydrants	352	21	4	20	389	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	389
Number of distribution system valves end of year:	623
Number of distribution valves operated during year:	300

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 651 - Maintenance of Mains was higher than 1998 because of additional main breaks and repairs. The bulk of the large invoices in the account are payments to contractors for repairs and repaving. There are also internal labor charges for time spent on repairs by the utility crew.

Water Mains (Page W-15)

Water main additions were paid for by developers and utility reserves.

Water Services (Page W-16)

Water service additions were paid for by developers and utility reserves.

Hydrants and Distribution System Valves (Page W-18)

The number of hydrant additions shown in the 1998 annual report was incorrect. The adjustments in column (e) are a correction of the 1998 entry.
